

**Collegiate Housing and Infrastructure Act of 2005**  
**(Introduced in Senate)**

S 713 IS

109th CONGRESS  
1st Session  
**S. 713**

To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

**IN THE SENATE OF THE UNITED STATES**

**April 6, 2005**

Mr. ROBERTS (for himself and Mr. LUGAR) introduced the following bill; which was read twice and referred to the Committee on Finance

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the `Collegiate Housing and Infrastructure Act of 2005'.

**SEC. 2. CHARITABLE ORGANIZATIONS PERMITTED TO MAKE COLLEGIATE HOUSING AND INFRASTRUCTURE GRANTS.**

(a) In General- Section 501 of the Internal Revenue Code of 1986 (relating to exemption from tax on corporations, certain trusts, etc.) is amended by redesignating subsection (q) as subsection (r) and by inserting after subsection (p) the following new subsection:

`(q) Treatment of Organizations Making Collegiate Housing and Infrastructure Improvement Grants-

` (1) IN GENERAL- For purposes of subsection (c)(3) and sections 170(c)(2)(B), 2055(a)(2), and 2522(a)(2), an organization shall not fail to be treated as organized and

operated exclusively for charitable or educational purposes solely because such organization makes collegiate housing and infrastructure grants to an organization described in subsection (c)(7), so long as, at the time of each such grant, substantially all of the active members of the recipient organization are full-time students at the college or university with which such recipient organization is associated.

` (2) HOUSING AND INFRASTRUCTURE GRANTS- For purposes of paragraph (1), collegiate housing and infrastructure grants are grants to provide, improve, operate, or maintain collegiate housing that may involve more than incidental social, recreational, or private purposes, so long as such grants are for purposes that would be permissible for a dormitory of the college or university referred to in paragraph (1). A grant shall not be treated as a collegiate housing and infrastructure grant for purposes of paragraph (1) to the extent that such grant is used to provide physical fitness equipment.

` (3) GRANTS TO CERTAIN ORGANIZATIONS HOLDING TITLE TO PROPERTY, ETC- For purposes of this subsection, a collegiate housing and infrastructure grant to an organization described in subsection (c)(2) or (c)(7) holding title to property exclusively for the benefit of an organization described in subsection (c)(7) shall be considered a grant to the organization described in subsection (c)(7) for whose benefit such property is held.'.

(b) Effective Date- The amendment made by this section shall apply to grants made in taxable years ending after the date of the enactment of this Act.